

## Reportable Events Reference Sheet for Small Plans

This is a quick checklist to help identify possible reportable events for small plans (plans with 100 or fewer participants).

Possible Trigger	Possible Event to be Reported	Applicable PBGC Form
Plan failed to make a required contribution of \$1 million or less to the pension plan by the required due date and did not make up the contribution within 30 days (with exception of quarterly contributions)	Failure to Make a Required Minimum Funding Payment	Form 10
Plan failed to make required contributions with the total of unpaid balances, including interest, exceeding \$1 million	Failure to Make a Required Minimum Funding Payment	Form 200
Plan currently unable to pay a participant's full benefit or expected to be unable to pay a participant's full benefit within the next six months	Inability to Pay Benefits When Due	Form 10
Substantial owner received a plan distribution of more than \$10,000	Distribution to Substantial Owner	Form 10
Plan sponsor applied for a minimum funding waiver from the IRS	Application for Minimum Funding Waiver	Form 10
Plan sponsor liquidating or expected to liquidate	Liquidation	Form 10
Plan sponsor defaulted on a loan of \$10 million or more	Loan Default	Form 10
Plan sponsor entered into an insolvency proceeding or reached a settlement with creditors	Insolvency or Similar Settlement	Form 10

Information on filing requirements, including due dates and whether a waiver from reporting is available can be found on PBGC's website: <https://www.pbgc.gov/prac/reporting-and-disclosure/reportable-events>

**PBGC contact:** [post-event.report@pbgc.gov](mailto:post-event.report@pbgc.gov) or 202-326-4070.

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